

**Partnership Tax Payment****Payment**

Use this form to make partnership tax payments. Prepayments are not required, but may be made at anytime.

**Automatic Extensions**

Utah taxpayers are automatically allowed a six month extension to file their income tax returns - **NOT** to pay their taxes. No extension form is required. Do not use this form unless you are making a payment.

If taxpayers do not make the required tax payments by the original return due date a penalty may be assessed. The required payment must equal the lesser of 90 percent of your current year tax liability or 100 percent of your previous year tax liability.

**Penalty**

If your tax payments do not equal the lesser of 90 percent of your current year tax liability or 100 percent of your previous year tax liability, a penalty of 2 percent of the unpaid tax will be assessed for each month of the extension period. Also, a late payment penalty will be imposed if the entire balance (tax, penalty, and interest) is not paid when the return is filed. In addition, a late filing penalty will be imposed if the return is filed after the extension due date.

**Interest**

Interest will be assessed from the original due date of the return until the tax is paid in full. The calendar year interest rate applicable for most taxes and fees administered by the Tax Commission shall be two percentage points above the federal short-term rate in effect for the preceding fourth calendar quarter. For information, Pub 58, Utah Interest and Penalties, is available on our website at [tax.utah.gov/forms](http://tax.utah.gov/forms).

**Where to File**

Mail or deliver the completed form and payment to:

**Partnership Tax Payment**  
**Utah State Tax Commission**  
**210 N 1950 W**  
**Salt Lake City, UT 84134-0270**

**Telephone Numbers and Web Site Information**

For telephone assistance dial (801) 297-2200, or 1-800-662-4335 if outside the Salt Lake City area. Our web site is [tax.utah.gov](http://tax.utah.gov).

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunication Device for the Deaf (801) 297-2020. Please allow three working days for a response.

**Payment Worksheet:** Use this worksheet to calculate your required payment. Pay the amount on line 11 on or before the filing deadline.

1. Tax you expect to owe this year ..... 1. \$ \_\_\_\_\_  
 2. Rate to determine minimum payment ..... 2. **x .90**  
 3. Multiply line 1 by rate on line 2 ..... 3. \_\_\_\_\_  
 4. Tax prepayments made for this year ..... 4. \_\_\_\_\_  
 5. Amount required to equal 90 percent (subtract line 4 from line 3). If less than zero, enter "0" ..... 5. \$ \_\_\_\_\_

6. Utah tax liability for preceding year (as filed, amended, or audited) ..... 6. \_\_\_\_\_  
 7. Prepayments from line 4 above ..... 7. \_\_\_\_\_  
 8. Amount required to equal previous year's liability (subtract line 7 from line 6) ..... 8. \_\_\_\_\_  
 9. Lesser of line 5 or line 8. Enter this amount on the coupon below and send coupon with payment. 9. \$ \_\_\_\_\_  
**Do not file this coupon if your tax liability is zero or if you are getting a refund.**

**SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.**

**Partnership Tax Payment**

Tax type <b>07</b>	Tax year this payment is for
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Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple.**

For Office Use Only

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Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0270

**TC-544**  
Rev. 12/05

Name of partnership		Employer identification number	
Address			
City	State	Zip code	
Payment amount enclosed		\$	00

**PARTNERSHIP**